

ARIZONA STATE BOARD OF ACCOUNTANCY
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October 15, 2007 – 8:15 a.m.

AGENDA

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item on the agenda to obtain legal advice from the Board's attorneys pursuant to A.R.S. § 38-431.03(A)(3).

OPEN SESSION

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approve Minutes

Upon a vote of the majority of a quorum, the Board may go into Executive Session pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection.

- a. Approval of the Open Session Minutes from the September 10, 2007 Board Meeting
- b. Approval of the Executive Session Minutes from the September 10, 2007 Board Meeting

4. Declaration of Conflicts of Interest

5. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget
- b. Performance Measurements
- c. Agency Operations

EXECUTIVE SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 6-12 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

6. Committee Recommendations – Complaint/Initial Analysis Files

Board to review advisory committee recommendations from the initial analysis of the following files:

- a. File No. 2007.090
The Accounting and Auditing Standards Committee recommended that the Board close the file.
- b. File No. 2008.010
The Accounting and Auditing Standards Committee recommended that the Board close the file.
- c. File No. 2008.011
The Accounting and Auditing Standards Committee recommended that the Board close the file.

7. Committee Recommendations – Investigation Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2007.114
The Tax Practice Committee recommended that the Board offer a Decision and Order (By Consent).

8. Investigation and Complaint Files

- a. File Nos. 2007.082, 2007.101 and 2008.023
Board to review responses and status regarding open complaint and investigations

9. Response to offered Decision & Order (By Consent)

- a. File No. 2008.003
- b. File No. 2008.018

10. Assistant Attorney General's Report

Status Report / Legal Advice Memo - Update on the status of the following General Counsel files/issues: File Nos. 2008.013, 2004.047, 2004.068, 2005.064, 2006.103, 2006.087, 2006.088, 2007.094, 2006.060, 2007.044, 2007.082, 2007.101, 2008.023 and Thomas Murgolo

11. Notices of Unlawful Use of the CPA Designation

Board to review responses to Notices that were received in the following matters:

- a. File No. 2007.122
- b. File No. 2008.013
- c. File No. 2008.019

12. Review Complaint & Peer Review Aging Report

OPEN SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law and pursuant to A.R.S. § 38-431.03(A)(4) to discuss or consult with the Board's attorneys in order to consider the Board's position and instruct its attorneys in pending or contemplated litigation.

13. Legal Action on Executive Session Items

Board may take legal action on the items considered in Executive Session.

14. Items for Board Review, Discussion and Legal Action

a. Recommended Decision of Administrative Law Judge

Board to accept, reject or modify the recommended decision
File No. 2007.080; Mars, Kurt

b. Board to Review Compliance or Non-Compliance with Decision & Orders (By Consent)

Board to determine status of compliance with Orders and may take action if found to be non-compliant

- i. File No. 2004.047; Abbott, William G.
- ii. File No. 2004.068; Marshall, James C.
- iii. File Nos. 2005.064 & 2006.103; Eddows, Denise
- iv. File Nos. 2006.087 & 2006.088; DeGroote, Kevin
- v. File Nos. 2006.089 & 2007.074; Brewer, Stephan
- vi. File No. 2007.094; DeFilippis, Mara
- vii. File No. 2006.060; Schatza, Curt J.
- viii. File No. 2007.044; Barrows & Schatza, P.L.C.

- c. Termination of Decision & Orders (By Consent)
Board to determine if the requirements of Decision & Orders (By Consent) have been met.
 - i. Joseph T. McKenzie 6358-E CPE Compliance
 - ii. File No. 2002.058; Siwek, William E.
- d. Request from Michael Edelen to address Board at future meeting
- e. Issues from and regarding the American Institute of Certified Public Accountants (AICPA)
Board to review documents and correspondence from AICPA, receive an update from Board staff, and may take action on the following:
 - i. Practice Analysis status report
- f. Application for Certification by Examination, Deferral/Denial by Certification Committee - A.R.S. § 32-721
Paul William Farrugia
Thomas V. Murgolo
- g. Application for the Uniform CPA Exam, Denial by Certification Committee - A.R.S. § 32-723
David Gilbert Veliz
- h. Request for a CPE Waiver and/or Fee Waiver – A.R.S. § 32-730(C) & (D)
Marcor Ballantyne Platt 6282-E
- i. Application for Reinstatement – A.R.S. § 32-748:
Gale Wiltbank 6116-E
- j. Recommendations from the Mobility Task Force
Board to receive an update on the Task Force work and recommendations
- k. Handling of Duplicate Courses when Considering Qualifications for Certification

15. Consent Agenda (The Board may pull any of the following items off the consent agenda to take individual action.) Board discussion and legal action on the following items:

- a. Recommended for Registration of Professional Corporation for the following Applicants - (Meets the requirements of A.R.S. § 32-734):

Sunny J. Yocum PC
Partner: Sunny J. Yocum 11625-R

Leo Richard Ltd
Partner: Leo Richard 10655-E

William D. Mitchell CPA PC
Partner: William D. Mitchell 14694-R

Joanne M. Elsen CPA PC
Partner: Joanne M. Elsen 14627-R

Positive Change PC
Partner: Stacy Kuxhausen 14688-R

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- b. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants
(Meet the requirements of A.R.S. § 32-735):

Aldo Aprile CPA PLLC
Partner: Aldo Aprile 13296-E

Jean M. Gadea CPA PLLC
Partner: Jean M. Gadea 6905-E

JMH Accounting LLC
Partner: Jill M. Howard 10995-E

R. Gregory Blake PLC
Partner: R. Gregory Blake 1750-E

R. DeVries PLC
Partner: Roger B. DeVries 13813-R

Kolton Consulting LLC
Partner: Else E. Kolton 13188-E

Go Accounting & IT PLLC
Partner: David A. Paulsen 13831-E

Youdelman & Little CPA's PLLC
Partners: Scott Little 6354-E
Larry R. Youdelman 7255-E

The Cascabel CPA
Partner: David G. Blocker 12889-E

Mary M. Huerstel CPA PLLC
Partner: Mary M. Huerstel 4255-E

- c. Recommended for Registration of Sole Practitioner for the following Applicants
(Meet the requirements of A.R.S. § 32-731):

Satya Artha Financial Advisor
Owner: Mimi Stansbury 14704-R

M. Summers Consulting
Owner: Morrisa W. Summers 14705-R

- d. Recommended for Firm Name Change:

CHS Tax & Business Services PLLC
CHS Tax Services PLLC 2617-L
Owner: Caryn Horvitz Strauss 10208-E

Howe & Kolodziej CPA's PLLC
James C. Howe CPA PC 2215-C
Partner: James C. Howe 6700-E
Renee Kolodziej 14600-E

- e. Request for Firm Cancellation – Do not wish to renew:

Charvoz May & Company PC 2380-C
Schreiber Consulting CPA LLC 2710-L

Ronald D. Eischer CPA PLLC 2824-L
Charles B Foley CPA PLLC 2391-L

- f. Recommended for Cancellation of Certificate per registrant's request not to renew:

Donald E. Fischer 3269-E
Juanita Catherine Shannon 7343-R
Valerie B. Bermant 10624-E
Lisa M. Yost 12633-R
Brandy Raye McQueen Liles 11258-E
James M. Pressey 6949-E
John M. Holmes 6975-E
Ashli N. Spencer 10304-E

- g. Recommended for Reissuance of Certificate because of Name Change:

Linda Lee Sprenger (Pratt) 9510-E
Debra R. Blaisdell (Merrill) 6392-E
Jill Marie Howard (Samson) 10995-E
Tricia E. Stough (Dittmar) 13647-E
Jami V. Bradley (L. Van Ess) 8195-E
Laura Schott (Schott Birkholz) 8124-E

Jolene Laperriere (Langer) 14657-E

- h. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):
Suzanne Rioux 11695-E

- i. Recommendation of the Certification Committee for approval of Certification by
Examination - A.R.S. §32-721:

Chad A. Ainsworth	Jennifer J. Askew
Anne Ball	Scott J. Bostwick
Tim Giever	Christopher Gracey
Amie L. Higginbotham	Jacquie Ivey
Johnny S. Kim	Jennifer C. Lano
James Alan LeMaster	Rachel R. Locke
Angela M. MacDonald	Lynn F. McDonough
Jennifer A. Norton	Lynn Marie Pierotti
Olga Ptashnyuk	Paramjit S. Rana
Christa Lynn Scott	Tracy L. Shapcott
John M. Sturdivant	

- j. Recommendation of the Certification Committee for approval of Certification by Reciprocity
based on Substantial Equivalency - A.R.S. § 32-726(B):

Christie J. Bakker – California	Alan J. Bambeck – Ohio
Michael A. Belk – Washington	Craig Allen Ellis – Connecticut
Mark Grippi - New Jersey	Kimberly Sue Hamm – Missouri
Jeffrey S. Hamernik – Nebraska	Stuart S. Hart – Virginia
Vic Hurlbert – Texas	Jodi M. Kimmerle – Montana
Rich March – Washington	McKay P. Marriott – Massachusetts
Stacy L. Naessens – Indiana	David J. Plajstek – Michigan
David M. Raskin – Oregon	Kevin D. Rose - Tennessee

- k. Recommendation of the Certification Committee for approval of Certification by Reciprocity -
A.R.S. § 32-726(D):

William D. McBrearty – California	Heather M. Morton – Colorado
Kent J. Pace – California	Marco Tartaglia – Colorado

I. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:

Jonathan Thomas Bengel	Mary E. Burnett
Jason Andrew Call	Tamara Kimberly Chiago
John Craig Consaul	Tabitha Loria Fox
Sarah Nicole Garden	Joseph Burns Gentzkow
Aaron James Grant	Roberta Lynn Greenberg
Estelle Tampalino Gregory	Amy Kathleen Griffus
Mark Travis Hagedorn	Sarah Jane Helms
Robert Christopher Hunter	Ashlee Brook Hyde
Arwa Jamil	Cheol Jung
Gregory S. Knese	Sarah Marie Lauzon
Peter J. Martinez	Christopher B. Mecham
Todd Michael Miller	Caryl Marco Cesario Monte
Brady Russell Munn	Andrew John Newcombe
Tyler James Pace	Jeremy Joseph Pierce
Stephen Charles Pope	Diane M. Robinson
Mikhail Stepanov	Yana Vladimirovna Swindell
Ying Tang	Carlos Enrique Valdivia
Alice Lynn Vivaldo	Kelly Renee Weidner
Nicholas Wesley Yee	

m. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

Adams, Michael D., CPA, P.C.	Anderson, Church & Co.
Anselmo, Joseph F., CPA, P.A.	Busby Sanford Brady, CPAS, P.L.L.C.
Civalier, Mike, P.C.	Estes/Avellone, CPA's LTD.
Getskow, Jeffrey S., P.C.	Hardy, Earl M., CPA
Heinfeld, Meech & Co., P.C.	Lavoie & Co., P.C.
Linsalata & Co., P.C.	Martin, Joseph A., CPA, P.C.
McGrath, Charles W., Jr., CPA, P.C.	Miller, Alexandra L., CPA, P.C.
Miller, Jonathan, CPA, P.C.	Nahrwold, Allen L., CPA, P.C.
Patel, Neil P., CPA, P.C.	Pizzi, M. C., CPA, A.P.C.

Ranstrom, Neal, CPA, P.C.

Smyres, Leon E., CPA

Woods & Dwyer, P.L.C.

- 16. Summary of Current Events**
- 17. Discussion of Items to be placed on future meeting agenda**
- 18. Adjournment**